

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	Jim Pinkerton	Docket No.:	164147.01
Serial No.:	10/016,609	Group Art Unit:	2141
Filed:	10/30/2001	Confirmation No.	6601
Customer No.	22971	Examiner:	Nicholas R. Taylor
Title:	Apparatus and Method for Scaling TCP Off Load Buffer Requirements by Segment Size		

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
P.O. Box 1460
Alexandria, VA 22313-1450

Dear Sir:

Applicants acknowledge the allowance of claims 1, 2, 4-6, 8-11, 13-16, 18, 20-22, 24 and 25 in the subject application by the Examiner with appreciation. The Applicants agree with the Examiner's Statement of Reasons for Allowance to the extent that the claims of the present invention are patentable over the references in the record. The Applicants expressly traverse the Examiner's Statement of Reasons for Allowance to the extent that any comment is intended or has the effect of limiting a claim scope, explicitly or implicitly, by not reciting verbatim the respective claim language, or is intended or has the effect of limiting a claim scope by stating or implying that all the reasons for patentability are in any way fully enumerated.

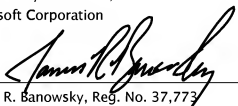
Moreover, it appears that the Examiner's Statement of Reasons for Allowance reiterates the Examiner's arguments made during prosecution. By virtue of the Examiner's allowance of the claims over the cited references and the associated arguments, it is believed that the previous arguments made by the Examiner have been overcome. Additionally, Applicants specifically do not acquiesce or agree in any manner as to the comments made by the Examiner regarding what the prior does or does not teach. Indeed, Applicants have pointed out the errors in the comments/arguments in Applicants' Response to the Final Office Action.

The Applicants further point out that the reasons for allowance set forth by the Examiner are not the only reasons that the claims are allowable. Further reasons for allowance of the claims beyond those enumerated by the Examiner are described and set forth in the Applicants' specification. In addition, structures and methods that perform substantially the same function in substantially the same way to achieve substantially the same results are included within the scope of the claims.

Finally, as the Examiner's reasons for allowance are not exhaustive, such reasons for allowance do not establish an estoppel against Applicants seeking and obtaining allowance of additional, broader claims in a continuation application, which Applicants reserve the right to file.

Respectfully submitted,
Microsoft Corporation

Date: September 14, 2006

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September 14, 2006
Date


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